

FYE 2009 Review - Annual Financial Report

School District: McCreary County
 Audit Firm Name: White and Associates, PSC
 Date: 1/11/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

Date Generated: January 21, 2010 1:39:46 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,117,989.81	3,172,741.09	-54,751.28	3,172,741.00	0.09	
Revenue (State) - 3900 (On-Behalf Payments)	3,125,316.43	3,998,343.19	-873,026.76	0.00	3,998,343.19	
Revenue (State) - 3XXX (Not 3900)	16,026,628.00	16,026,628.00	0.00	20,024,971.00	-3,998,343.00	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	22,269,934.24	23,197,712.28	-927,778.04	23,197,712.00	0.28	
Expenditures-Not including Transfers Out or On Behalf	18,235,331.83	18,336,599.91	-101,268.08	22,233,491.00	-3,896,891.09	Program error - Transfer out for debt service included in AFR columns by program.
Expenditures-On Behalf	3,125,316.43	3,998,343.19	-873,026.76	0.00	3,998,343.19	
Total Expenditures	21,360,648.26	22,334,943.10	-974,294.84	22,233,491.00	101,452.10	Program error - Transfer out for debt service included in AFR columns by program.
Excess (Deficiency) of Revenues Over Expenditures	909,285.98	862,769.18	46,516.80	964,221.00	-101,451.82	Program error - Transfer out for debt service included in AFR columns by program.
Other Financing Sources - Not Transfers In	1,220.00	1,220.00	0.00	1,220.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	29,900.00	-29,900.00	Program error - Transfer in not included in AFR columns by program.
Other Financing Uses - Not Transfers Out	0.00	101,451.73	-101,451.73	0.00	101,451.73	
Other Financing Uses - Transfers Out Only	60,318.00	60,318.00	0.00	161,770.00	-101,452.00	
Total Other Financing Sources, Uses and Transfers	-59,098.00	-160,549.73	101,451.73	-130,650.00	-29,899.73	Program error - Transfer in not included in AFR columns by program.
Net Change in Fund Balance	850,187.98	702,219.45	147,968.53	833,571.00	-131,351.55	
Beginning Fund Balance - July 1	1,070,241.05	1,070,241.05	0.00	1,070,241.00	0.05	
Ending Balance - June 30	1,920,429.03	1,772,460.50	147,968.53	1,903,812.00	-131,351.50	
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	3,125,316.43	3,998,343.19	-873,026.76	3,998,343.00	0.19	On behalf payments are reported in the audit on page 37, Note O.
On-Behalf Expenditures by Fund	3,125,316.43	3,998,343.19	-873,026.76	3,998,343.00	0.19	On behalf payments are reported in the audit on page 37, Note O.
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,196,157.26	2,228,067.20	-31,909.94	2,242,745.00	-14,677.80	Program error - The difference is due to object 3119 that not picked up by the program.
Revenue (Federal) – 4XXX	3,992,834.37	4,016,374.32	-23,539.95	4,016,374.00	0.32	
Total Revenues	6,188,991.63	6,244,441.52	-55,449.89	6,259,119.00	-14,677.48	
Expenditures-Not including Transfers Out and not 0280	6,319,253.31	6,319,436.96	-183.65	6,319,437.00	-0.04	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	6,319,253.31	6,319,436.96	-183.65	6,319,437.00	-0.04	
Excess (Deficiency) of Revenues Over Expenditures	-130,261.68	-74,995.44	-55,266.24	-60,318.00	-14,677.44	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	60,318.00	60,318.00	0.00	60,318.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	60,318.00	60,318.00	0.00	60,318.00	0.00	
Net Change in Fund Balance	-69,943.68	-14,677.44	-55,266.24	0.00	-14,677.44	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-69,943.68	-14,677.44	-55,266.24	0.00	-14,677.44	
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	4,961.28	4,961.28	0.00	4,961.00	0.28	
Revenue (State) – 3XXX	280,547.00	280,547.00	0.00	280,547.00	0.00	
Total Revenues	285,508.28	285,508.28	0.00	285,508.00	0.28	
Expenditures-Not including Transfers Out	298,722.49	298,722.49	0.00	202,634.00	96,088.49	Program error - Transfer out for debt service included in AFR columns by program.
Total Expenditures	298,722.49	298,722.49	0.00	202,634.00	96,088.49	
Excess (Deficiency) of Revenues Over Expenditures	-13,214.21	-13,214.21	0.00	82,874.00	-96,088.21	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	96,088.00	-96,088.00	Program error - Transfer out for debt service not included in AFR columns by program.
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-96,088.00	96,088.00	
Net Change in Fund Balance	-13,214.21	-13,214.21	0.00	-13,214.00	-0.21	
Beginning Fund Balance - July 1	13,214.21	13,214.21	0.00	103,800.00	-90,585.79	Difference in beginning fund balance due to escrowing fund balance on 06/30/2008.
Ending Balance - June 30	0.00	0.00	0.00	90,586.00	-90,586.00	
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	233,188.28	233,188.28	0.00	233,188.00	0.28	
Revenue (State) – 3XXX	772,893.00	772,893.00	0.00	772,893.00	0.00	
Total Revenues	1,006,081.28	1,006,081.28	0.00	1,006,081.00	0.28	
Expenditures-Not including Transfers Out	1,377,015.73	1,006,081.28	370,934.45	0.00	1,006,081.28	Program error - Transfer out for debt service included in AFR columns by program.
Total Expenditures	1,377,015.73	1,006,081.28	370,934.45	0.00	1,006,081.28	
Excess (Deficiency) of Revenues Over Expenditures	-370,934.45	0.00	-370,934.45	1,006,081.00	-1,006,081.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	560,993.43	0.00	560,993.43	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	1,006,081.00	-1,006,081.00	Program error - Transfer out for debt service not included in AFR columns by program.
Total Other Financing Sources, Uses and Transfers	560,993.43	0.00	560,993.43	-1,006,081.00	1,006,081.00	
Net Change in Fund Balance	190,058.98	0.00	190,058.98	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	190,058.98	0.00	190,058.98	0.00	0.00	

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	173,507.70	215,162.81	-41,655.11	215,163.00	-0.19	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	173,507.70	215,162.81	-41,655.11	215,163.00	-0.19	
Expenditures-Not including Transfers Out	8,014,427.36	8,014,427.36	0.00	8,014,427.00	0.36	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	8,014,427.36	8,014,427.36	0.00	8,014,427.00	0.36	
Excess (Deficiency) of Revenues Over Expenditures	-7,840,919.66	-7,799,264.55	-41,655.11	-7,799,264.00	-0.55	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	560,993.43	0.00	560,993.43	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	-560,993.43	0.00	-560,993.43	0.00	0.00	
Net Change in Fund Balance	-8,401,913.09	-7,799,264.55	-602,648.54	-7,799,264.00	-0.55	
Beginning Fund Balance - July 1	52,522.71	52,522.71	0.00	10,759,314.00	-10,706,791.29	Difference in beginning fund balance is due to escrowing fund balance at 06/30/2008.
Ending Balance - June 30	-8,349,390.38	-7,746,741.84	-602,648.54	2,960,050.00	-10,706,791.84	
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	1,193,154.00	-1,193,154.00	Debt service fund not recorded in MUNIS.
Total Revenues	0.00	0.00	0.00	-1,193,154.00	1,193,154.00	Program error - amount should be positive.
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	2,396,775.00	-2,396,775.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	Program error - amount should be \$2,396,775.
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,193,154.00	1,193,154.00	Difference is due to above program errors. Amount should be \$(1,203,621).
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	1,203,621.00	-1,203,621.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	1,203,621.00	-1,203,621.00	
Net Change in Fund Balance	0.00	0.00	0.00	10,467.00	-10,467.00	Difference is due to above program errors. Amount should be \$0.
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	10,467.00	-10,467.00	Difference is due to above program errors. Amount should be \$0.

Office of District Support Services
15th Floor Capital Plaza Tower
500 Mero Street
Frankfort, KY 40601



Support Education Excellence in Kentucky
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Fund 410 - Debt Service Fund - SFCC

Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
Total Governmental Funds						
Total Revenues - Governmental Funds	29,924,023.13	30,948,906.17	-1,024,883.04	29,770,429.00	1,178,477.17	Difference in audit report column is due to program errors in Debt Service Fund.
Total Expenditures - Governmental Funds	37,370,067.15	37,973,611.19	-603,544.04	36,769,989.00	1,203,622.19	Difference in audit report column is due to program errors in Debt Service Fund.
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-7,446,044.02	-7,024,705.02	-421,339.00	-6,999,560.00	-25,145.02	Difference in audit report column is due to program errors in Debt Service Fund.
Total Other Financing Sources, Uses and Transfers - Governmental Funds	1,220.00	-100,231.73	101,451.73	31,120.00	-131,351.73	
Net Change in Fund Balance - Governmental Funds	-7,444,824.02	-7,124,936.75	-319,887.27	-6,968,440.00	-156,496.75	Difference in audit report column is due to program errors in Debt Service Fund.
Beginning Fund Balance - July 1 - Governmental Funds	1,135,977.97	1,135,977.97	0.00	11,933,355.00	-10,797,377.03	
Ending Fund Balance - June 30 - Governmental Funds	-6,308,846.05	-5,988,958.78	-319,887.27	4,964,915.00	-10,953,873.78	Difference in audit report column is due to program errors in Debt Service Fund.

Food Service - Funds 51 and 81 (510) (810)

Operating Revenue - Not Interest Income (Local) - 1XXX	51,559.32	51,559.32	0.00	51,559.00	0.32	
Total Operating Revenues	51,559.32	51,559.32	0.00	51,559.00	0.32	
Expenditures-Not including Transfers Out or On-behalf	1,672,452.52	1,786,492.52	-114,040.00	2,472,538.00	-686,045.48	
Expenditures-On Behalf	686,045.07	686,045.07	0.00	0.00	686,045.07	
Expenditures - Depreciation Only (Fund 81)	42,294.78	42,294.78	0.00	50,675.00	-8,380.22	The difference in deprecation expense is to be determined.
Total Operating Expenses	2,400,792.37	2,514,832.37	-114,040.00	2,523,213.00	-8,380.63	
Operating Income (Loss)	-2,349,233.05	-2,463,273.05	114,040.00	-2,471,654.00	8,380.95	
Non-Operating Revenue - Interest Income Only (Local) - 1510	8,321.61	8,321.61	0.00	8,322.00	-0.39	
Revenue (State) - 3XXX	21,435.00	21,435.00	0.00	707,480.00	-686,045.00	
Revenue (State) - 3900 (On-Behalf Payments)	686,045.07	686,045.07	0.00	0.00	686,045.07	
Donated Commodities - 4550	0.00	87,444.00	-87,444.00	87,444.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,369,182.55	1,602,222.55	-233,040.00	1,602,223.00	-0.45	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	10,159.00	-10,159.00	Difference is due to "Purchase of Capital Assets" per audit report.
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	-2,298.85	-2,298.85	0.00	-2,299.00	0.15	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	2,082,685.38	2,403,169.38	-320,484.00	2,413,329.00	-10,159.62	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	29,900.00	29,900.00	0.00	29,900.00	0.00	
Net Transfers In (Out)	-29,900.00	-29,900.00	0.00	-29,900.00	0.00	
Change in Net Assets	-296,447.67	-90,003.67	-206,444.00	-88,225.00	-1,778.67	Difference is due to above differences.
Beginning Net Assets - July 1	439,195.82	439,195.82	0.00	439,196.00	-0.18	
Beginning Net Assets - July 1	0.00	0.00	0.00	329,717.00	-329,717.00	Difference in beginning fund balance is to be determined.
Fund 51 and 81 Ending Net Assets - June 30	142,748.15	349,192.15	-206,444.00	680,688.00	-331,495.85	

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	51,559.32	51,559.32	0.00	51,559.00	0.32
Total Operating Expenses - Proprietary Funds	2,400,792.37	2,514,832.37	-114,040.00	2,523,213.00	-8,380.63 Differences explained above.
Operating Income (Loss) - Proprietary Funds	-2,349,233.05	-2,463,273.05	114,040.00	-2,471,654.00	8,380.95 Differences explained above.
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	2,082,685.38	2,403,169.38	-320,484.00	2,413,329.00	-10,159.62 Differences explained above.
Net Transfers In (Out) - Proprietary Funds	-29,900.00	-29,900.00	0.00	-29,900.00	0.00
Net Income (Loss) - Proprietary Funds	-296,447.67	-90,003.67	-206,444.00	-88,225.00	-1,778.67 Differences explained above.
Net Assets, July 1, 2008 - Proprietary Funds	439,195.82	439,195.82	0.00	768,913.00	-329,717.18 Differences explained above.
Net Assets, June 30, 2009 - Proprietary Funds	142,748.15	349,192.15	-206,444.00	680,688.00	-331,495.85 Differences explained above.
Fiscal Agent Funds - Fund 6X					
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Trust and Agency Funds - Fund 7XXX

Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	686,045.07	686,045.07	0.00	686,045.00	0.07	On behalf payments are reported in the audit on page 37, Note O.
Fund 51 - On-Behalf Expenditures	686,045.07	686,045.07	0.00	686,045.00	0.07	On behalf payments are reported in the audit on page 37, Note O.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	2,270,222.40	2,270,222.40	0.00	2,261,156.00	9,066.40	See audit report, page 31, note D. Difference is to be determined.
Depreciation Expense - Fund 81	42,294.78	42,294.78	0.00	50,675.00	-8,380.22	See audit report, page 31, note D. Difference is to be determined.
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	3,811,361.50	4,684,388.26	-873,026.76	4,684,388.26	0.00	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See audit report, page 37, note O; Fund 1 - \$3,998,343; Fund 51 - \$686,045; Total - \$4,684,388.
On-Behalf Payments (Audit - KDE Web)	-3,811,361.50	-4,684,388.26	873,026.76	-4,684,388.26	0.00	
Government Assets - Fund 8						
Additions	-119,263.97	-119,263.97	0.00	0.00	-119,263.97	Program error
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	-119,263.97	-119,263.97	0.00	0.00	-119,263.97	Program error
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-119,263.97	-119,263.97	0.00	0.00	-119,263.97	Program error

Food Service Assets - Fund 81

Additions	-2,298.85	-2,298.85	0.00	0.00	-2,298.85	Program error
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	-2,298.85	-2,298.85	0.00	0.00	-2,298.85	Program error
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-2,298.85	-2,298.85	0.00	0.00	-2,298.85	Program error

Day Care Assets - Fund 82

Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

Adult Education Assets - Fund 84

Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

Other Enterprise (Proprietary) Fund Assets - Fund 8X

Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

Total Fixed Assets

Total Additions - Fixed Assets	-121,562.82	-121,562.82	0.00	0.00	-121,562.82	Program error
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Change in Total Fixed Assets	-121,562.82	-121,562.82	0.00	0.00	-121,562.82	Program error
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-121,562.82	-121,562.82	0.00	0.00	-121,562.82	Program error